The following special message was received from the Governor by the hands of his Private Secretary:

GOVERNOR'S OFFICE, Austin, Oct. 26, 1871.

Hon, WM. H. SINCLAIR,

Speaker of the House of Representatives:

SIR: I return to the House of Representatives for reconsideration the act entitled "An act to authorize the County Court of Upshur county to levy a special tax for the completion of the court house in said county."

This act authorizes the County Court of Upshur county to levy a tax upon the "citizens" of said county, and not on the property owned in said county, as should be the case. I suppose this error might have been accidental, but it nevertheless vitiates the act.

There is another objection. The tax to be levied is unlimited in amount, but it is the better opinion that the Legislature cannot delegate such power to the county court; and could this be done, it is clear that the great danger of the improper exercise of such authority by the county courts forbids the grant of it.

Respectfully,

EDMUND J. DAVIS, Governor.

Message laid over under the rules.